



CITY OF ORLANDO

MEMORANDUM

To: Robert R. Garner, Comptroller

From: Beryl H. Davis, CPA, CGFM, Audit and Evaluation Director

Date: May 23, 2003

Subject: Follow-Up Review of Inventory Observation – FY 2002
(Report No. 03-12)

Attached is a summary of the status of recommendations as determined from our follow-up review of the Inventory Observation – FY 2002 (*Report No. 03-01*) issued November 6, 2002. Our review procedures consisted of inquiries of staff from the Office of Purchasing and Materials Management and the Sign Shop, who are responsible for the inventories involved.

Our follow-up was made in accordance with generally accepted government auditing standards, except that we did not perform substantial tests of evidence supporting representations from the officials responsible for resolving audit findings and recommendations.

Of the 6 recommendations we made, 3 have been fully implemented, and 3 are planned for implementation.

This follow-up review was performed by Leonard D. Brown, Senior Auditor, under the direction of Mona Mellon, Audit Program Manager.

We wish to thank the officials and personnel of the Accounting and Control Bureau for their cooperation during this review.

BHD/am

Attachment

c: Honorable Buddy Dyer, Mayor
David Dix, Chief of Staff
Richard L. Levey, AICP, Chief Administrative Officer
Kevin J. Edmonds, Deputy Chief Administrative Officer
Rebecca A. Ares, Administrative Services/Management and Budget Director
Jon Mead, Purchasing and Materials Management Director
David L. Metzker, Public Works Director
Harry A. Campbell, Transportation Engineering Bureau Chief/Transportation Engineer